

COUNTY OF BERNALILLO, NEW MEXICO
AGENCY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 2005

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	<u>Balance</u> <u>July 1, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2005</u>
TREASURER				
CASH OVER/SHORT FUND				
ASSETS				
Cash and investments	\$ (488)	-	155	(643)
Total assets	<u>\$ (488)</u>	<u>-</u>	<u>155</u>	<u>(643)</u>
LIABILITIES				
Deposits held in trust for others	\$ (488)	-	155	(643)
Total liabilities	<u>\$ (488)</u>	<u>-</u>	<u>155</u>	<u>(643)</u>
TREASURER				
CHILDREN'S TRUST FUND				
ASSETS				
Cash and investments	\$ 7,188	68,520	77,512	(1,804)
Receivables - other	615	630	615	630
Total assets	<u>\$ 7,803</u>	<u>69,150</u>	<u>78,127</u>	<u>(1,174)</u>
LIABILITIES				
Deposits held in trust for others	\$ 7,803	166,799	175,776	(1,174)
Total liabilities	<u>\$ 7,803</u>	<u>166,799</u>	<u>175,776</u>	<u>(1,174)</u>
TREASURER				
REFUND OVERPAYMENTS FUND				
ASSETS				
Cash and investments	\$ (31,964)	3,613,584	2,937,836	643,784
Total assets	<u>\$ (31,964)</u>	<u>3,613,584</u>	<u>2,937,836</u>	<u>643,784</u>
LIABILITIES				
Deposits held in trust for others	\$ (31,964)	3,613,584	2,937,836	643,784
Total liabilities	<u>\$ (31,964)</u>	<u>3,613,584</u>	<u>2,937,836</u>	<u>643,784</u>
TREASURER				
VALUATION PROBLEMS FUND				
ASSETS				
Cash and investments	\$ 8,401	-	-	8,401
Total assets	<u>\$ 8,401</u>	<u>-</u>	<u>-</u>	<u>8,401</u>
LIABILITIES				
Deposits held in trust for others	\$ 8,401	-	-	8,401
Total liabilities	<u>\$ 8,401</u>	<u>-</u>	<u>-</u>	<u>8,401</u>

The Notes to Financial Statements are an integral part of these statements.

COUNTY OF BERNALILLO, NEW MEXICO
AGENCY FUNDS
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	<u>Balance July 1, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2005</u>
TREASURER				
PARTIAL PAYMENTS FUND				
ASSETS				
Cash and investments	\$ 58,175	-	-	58,175
Total assets	<u>\$ 58,175</u>	<u>-</u>	<u>-</u>	<u>58,175</u>
LIABILITIES				
Deposits held in trust for others	\$ 58,175	-	-	58,175
Total liabilities	<u>\$ 58,175</u>	<u>-</u>	<u>-</u>	<u>58,175</u>
TREASURER				
TAXES PAID IN ADVANCE FUND				
ASSETS				
Cash and investments	\$ 227,673	-	36,782	190,891
Total assets	<u>\$ 227,673</u>	<u>-</u>	<u>36,782</u>	<u>190,891</u>
LIABILITIES				
Deposits held in trust for others	\$ 227,673	-	36,782	190,891
Total liabilities	<u>\$ 227,673</u>	<u>-</u>	<u>36,782</u>	<u>190,891</u>
TREASURER				
CLAIM FOR REFUND IOI FUND				
ASSETS				
Cash and investments	\$ 18,873	26,835	1,430	44,278
Total assets	<u>\$ 18,873</u>	<u>26,835</u>	<u>1,430</u>	<u>44,278</u>
LIABILITIES				
Deposits held in trust for others	\$ 18,873	26,835	1,430	44,278
Total liabilities	<u>\$ 18,873</u>	<u>26,835</u>	<u>1,430</u>	<u>44,278</u>
TREASURER				
UNDISTRIBUTED TAXES				
ASSETS				
Cash and investments	\$ 4,615,495	301,717,503	301,805,079	4,527,919
Receivables - Property taxes	<u>22,054,263</u>	<u>22,152,563</u>	<u>22,054,263</u>	<u>22,152,563</u>
Total assets	<u>\$ 26,669,758</u>	<u>323,870,066</u>	<u>323,859,342</u>	<u>26,680,482</u>
LIABILITIES				
Deposits held in trust for others	\$ 4,615,495	300,901,904	300,989,480	4,527,919
Future taxes collectible	<u>22,054,263</u>	<u>22,152,563</u>	<u>22,054,263</u>	<u>22,152,563</u>
Total liabilities	<u>\$ 26,669,758</u>	<u>323,054,467</u>	<u>323,043,743</u>	<u>26,680,482</u>

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COUNTY OF BERNALILLO, NEW MEXICO
AGENCY FUNDS
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Year Ended June 30, 2005

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	<u>Balance</u> <u>July 1, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2005</u>
TREASURER				
NSF APPLIES FUND				
ASSETS				
Cash and investments	\$ 3,291	-	-	3,291
Total assets	<u>\$ 3,291</u>	<u>-</u>	<u>-</u>	<u>3,291</u>
LIABILITIES				
Deposits held in trust for others	\$ 3,291	-	-	3,291
Total liabilities	<u>\$ 3,291</u>	<u>-</u>	<u>-</u>	<u>3,291</u>
TREASURER				
CLAIM FOR REFUND FUND				
ASSETS				
Cash and investments	\$ 1,166,824	-	265,549	901,275
Total assets	<u>\$ 1,166,824</u>	<u>-</u>	<u>265,549</u>	<u>901,275</u>
LIABILITIES				
Deposits held in trust for others	\$ 1,166,824	-	265,549	901,275
Total liabilities	<u>\$ 1,166,824</u>	<u>-</u>	<u>265,549</u>	<u>901,275</u>
TREASURER				
TRUST AND ESCROW FUND				
ASSETS				
Cash and investments	\$ 2,859	-	-	2,859
Total assets	<u>\$ 2,859</u>	<u>-</u>	<u>-</u>	<u>2,859</u>
LIABILITIES				
Deposits held in trust for others	\$ 2,859	-	-	2,859
Total liabilities	<u>\$ 2,859</u>	<u>-</u>	<u>-</u>	<u>2,859</u>
TOTAL - TREASURER				
ASSETS				
Cash and investments	\$ 6,076,327	305,426,442	305,124,343	6,378,426
Receivables - Property taxes	22,054,263	22,152,563	22,054,263	22,152,563
Receivables - other	615	630	615	630
Total assets	<u>\$ 28,131,205</u>	<u>327,579,635</u>	<u>327,179,221</u>	<u>28,531,619</u>
LIABILITIES				
Deposits held in trust for others	\$ 6,076,942	304,709,122	304,407,008	6,379,056
Future taxes collectible	22,054,263	22,152,563	22,054,263	22,152,563
Total liabilities	<u>\$ 28,131,205</u>	<u>326,861,685</u>	<u>326,461,271</u>	<u>28,531,619</u>

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COUNTY OF BERNALILLO, NEW MEXICO
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Year Ended June 30, 2005

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	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
COURT SERVICES FUNDS				
ASSETS				
Cash and investments	\$ 3,607	279,140	280,395	2,352
Total assets	<u>\$ 3,607</u>	<u>279,140</u>	<u>280,395</u>	<u>2,352</u>
LIABILITIES				
Deposits held in trust for others	\$ 3,607	279,140	280,395	2,352
Total liabilities	<u>\$ 3,607</u>	<u>\$ 279,140</u>	<u>\$ 280,395</u>	<u>\$ 2,352</u>
COUNTY SHERIFF FUND				
ASSETS				
Cash and investments	\$ 258,174	602,019	275,605	584,588
Total assets	<u>\$ 258,174</u>	<u>602,019</u>	<u>275,605</u>	<u>584,588</u>
LIABILITIES				
Deposits held in trust for others	\$ 258,174	602,019	275,605	584,588
Total liabilities	<u>\$ 258,174</u>	<u>602,019</u>	<u>275,605</u>	<u>584,588</u>
SPECIAL ASSESSMENTS				
DISTRICT 84-1 FUND				
ASSETS				
Cash and investments	\$ 13,095	5,305	-	18,400
Receivables - other	62,361	-	5,306	57,055
Total assets	<u>\$ 75,456</u>	<u>5,305</u>	<u>5,306</u>	<u>75,455</u>
LIABILITIES				
Deposits held in trust for others	\$ 75,456	5,305	5,306	75,455
Total liabilities	<u>\$ 75,456</u>	<u>5,305</u>	<u>5,306</u>	<u>75,455</u>
SPECIAL ASSESSMENTS				
DISTRICT 84-2 FUND				
ASSETS				
Cash and investments	\$ 7,174	794	-	7,968
Receivables - other	21,905	-	2,231	19,674
Total assets	<u>\$ 29,079</u>	<u>794</u>	<u>2,231</u>	<u>27,642</u>
LIABILITIES				
Deposits held in trust for others	\$ 29,079	794	2,231	27,642
Total liabilities	<u>\$ 29,079</u>	<u>794</u>	<u>2,231</u>	<u>27,642</u>
SPECIAL ASSESSMENTS				
DISTRICT 85-3 FUND				
ASSETS				
Receivables-other	\$ 1,804	-	-	1,804
Total assets	<u>\$ 1,804</u>	<u>-</u>	<u>-</u>	<u>1,804</u>
LIABILITIES				
Deposits held in trust for others	\$ 1,804	-	-	1,804
Total liabilities	<u>\$ 1,804</u>	<u>-</u>	<u>-</u>	<u>1,804</u>

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	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
SPECIAL ASSESSMENTS				
DISTRICT 85-4				
ASSETS				
Cash and investments	\$ 14,225	-	-	14,225
Receivables-other	21,699	-	-	21,699
Total assets	<u>\$ 35,924</u>	<u>-</u>	<u>-</u>	<u>35,924</u>
LIABILITIES				
Deposits held in trust for others	35,924	-	-	35,924
Total liabilities	<u>\$ 35,924</u>	<u>-</u>	<u>-</u>	<u>35,924</u>
SPECIAL ASSESSMENTS				
DISTRICT 85-5				
ASSETS				
Cash and investments	\$ 70	5,099	5,169	-
Receivables-other	1,800	-	841	959
Total assets	<u>\$ 1,870</u>	<u>5,099</u>	<u>6,010</u>	<u>959</u>
LIABILITIES				
Deposits held in trust for others	1,870	5,099	6,010	959
Total liabilities	<u>\$ 1,870</u>	<u>5,099</u>	<u>6,010</u>	<u>959</u>
SPECIAL ASSESSMENTS				
DISTRICT 83-1				
ASSETS				
Cash and investments	\$ 684,236	287,594	765,762	206,068
Receivables-other	1,216,110	-	249,829	966,281
Total assets	<u>\$ 1,900,346</u>	<u>287,594</u>	<u>1,015,591</u>	<u>1,172,349</u>
LIABILITIES				
Due to other funds	-	30,000	-	30,000
Deposits held in trust for others	1,900,346	257,594	1,015,591	1,142,349
Total liabilities	<u>\$ 1,900,346</u>	<u>257,594</u>	<u>1,015,591</u>	<u>1,172,349</u>
SPECIAL ASSESSMENTS				
DISTRICT 83-1B				
ASSETS				
Cash and investments	\$ 230,313	247,538	247,538	230,313
Receivables - other	2,085,000	-	100,000	1,985,000
Total assets	<u>\$ 2,315,313</u>	<u>247,538</u>	<u>347,538</u>	<u>2,215,313</u>
LIABILITIES				
Deposits held in trust for others	230,313	247,538	247,538	230,313
Future taxes collectible	2,085,000	-	100,000	1,985,000
Total liabilities	<u>\$ 2,315,313</u>	<u>247,538</u>	<u>247,538</u>	<u>2,215,313</u>
TOTAL				
ASSETS				
Cash and investments	\$ 7,287,221	306,853,931	306,698,812	7,442,340
Receivables - Property taxes	22,054,263	22,152,563	22,054,263	22,152,563
Receivables - other	3,411,294	630	358,822	3,053,102
Total assets	<u>\$ 32,752,778</u>	<u>329,007,124</u>	<u>329,111,897</u>	<u>32,648,005</u>
LIABILITIES				
Deposits held in trust for others	\$ 8,613,515	306,106,611	306,239,684	8,480,442
Due to other funds	-	30,000	-	30,000
Future taxes collectible	24,139,263	22,152,563	22,154,263	24,137,563
Total liabilities	<u>\$ 32,752,778</u>	<u>328,289,174</u>	<u>328,393,947</u>	<u>32,648,005</u>

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